

2003

# IDAHO SUPPLEMENTAL SCHEDULE

For Form 43, Nonresident and Part-Year Resident Returns Only

**FORM 39NR**  
TC39NR321  
9-14-03

For calendar year 2003, or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

Name(s) as shown on return \_\_\_\_\_

Social Security Number \_\_\_\_\_

## A. Additions. See instructions, page 21.

1. Non-Idaho state and local bond interest and dividends .....
2. Idaho college savings account withdrawal .....
3. Other additions, including additions for bonus depreciation. Attach explanation. ....
4. Total additions. Add lines 1, 2 and 3. Enter on line 31, Form 43. ....

## B. Subtractions. See instructions, page 22.

1. Idaho net operating loss carryover ☐ \_\_\_\_\_.  
Idaho net operating loss carryback ☐ \_\_\_\_\_. Enter total here. ....
2. State income tax refund included in line 30, Column A, Form 43 .....
3. Interest from U.S. Government obligations .....
4. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2. ....
5. Social security and railroad benefits included in line 30, Column A, Form 43 .....
6. Idaho capital gains deduction. Attach Form CG. ....
7. Idaho resident - Active duty military pay earned outside of Idaho .....
8. Idaho medical savings account - contributions and interest.  
Financial institution \_\_\_\_\_ Account number \_\_\_\_\_
9. Idaho college savings program .....
10. Adoption expenses .....
11. Maintaining a home for the aged and/or developmentally disabled .....
12. Idaho lottery winnings, less than \$600 per prize .....
13. Income earned on a reservation by an American Indian .....
14. Worker's compensation insurance .....
15. Partner's and shareholder's pass-through subtractions .....
16. Insulation of Idaho residence .....
17. Technological equipment donation .....
18. Health insurance premiums .....
19. Long-term care insurance .....

## 20. Alternative energy device deduction.

	Year Acquired	Type of Device	Total Cost	Percent	
a.	2003		\$	X 40%	=
b.	2002		\$	X 20%	=
c.	2001		\$	X 20%	=
d.	2000		\$	X 20%	=

## e. Add lines 20a through 20d. ....

## 21. Add lines 1 through 19 and 20e. ....

## 22. Retirement benefits deduction.

- a. If single enter \$20,892, if married filing jointly enter \$31,338. ....
- b. Federal Railroad Retirement received .....
- c. Social Security benefits received .....
- d. Balance. Line 22a minus lines 22b and 22c. If less than zero, enter zero. ....
- e. Qualified retirement benefits included in federal gross income .....
- f. Column A benefits. Smaller of line 22d or line 22e. ....
- g. Qualified retirement benefits included in Idaho gross income .....
- h. Divide line 22g by line 22e. ....
- i. Column B benefits deduction. Multiply line 22f by line 22h. ....

## 23. Other subtractions, including subtractions for bonus depreciation.

Attach explanation. ....

## 24. Total subtractions. Column A, add lines 21, 22f, and 23;

Column B, add lines 21, 22i, and 23. Enter on line 33, Form 43.

Column A - Total		Column B - Idaho	
1	00	▪	00
2	00	▪	00
3	00	▪	00
4	00	▪	00
1	00	▪	00
2	00		
3	00	▪	00
4	00	▪	00
5	00		
6	00	▪	00
7		▪	00
8	00	▪	00
9	00	▪	00
10	00	▪	00
11	00	▪	00
12	00	▪	00
13		▪	00
14	00	▪	00
15	00	▪	00
16	00	▪	00
17	00	▪	00
18	00	▪	00
19	00	▪	00
20a	00	▪	00
20b	00	▪	00
20c	00	▪	00
20d	00	▪	00
20e	00	▪	00
21	00	▪	00
22a	00	See instructions, page 25, for qualified retirement benefits to be included on lines 22e and 22g.	
22b	00		
22c	00		
22d	00		
22e	00		
22f	00		
22g		00	
22h		%	
22i		▪	00
23	00	▪	00
24	00	▪	00

Name(s) as shown on return

Social Security Number

**C. Credit for Income Tax Paid to Other States by Part-Year Residents. See instructions, page 26.**

Nonresidents cannot claim this credit. Idaho residents on active military duty, complete Section D below.

1. Idaho adjusted income from line 34, Column B, Form 43 .....	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income .....	2		00	
3. Amount on lines 1 and 2 taxed by both states .....	3		00	
4. Idaho tax, line 45, Form 43 .....	4		00	
5. Divide line 3 by line 1. Enter percentage here. ....	5		%	
6. Multiply line 4 by line 5. ....	6		00	
7. Other state's tax due less its income tax credits .....	7		00	
8. Divide line 3 by line 2. Enter percentage here. ....	8		%	
9. Multiply line 7 by line 8. ....	9		00	
10. Enter the smaller of line 6 or 9 here and on line 46, Form 43.	10		00	

**D. Credit for Income Tax Paid to Other States by Idaho Residents on Active Military Duty. See instructions, page 26.**

1. Idaho tax, line 45, Form 43 .....	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income .....	2		00	
3. Idaho adjusted income from line 34, Column B, Form 43 .....	3		00	
4. Divide line 2 by line 3. Enter percentage here. ....	4		%	
5. Multiply line 1 by line 4. Enter amount here. ....	5		00	
6. Other state's tax due less its income tax credits .....	6		00	
7. Enter the smaller of line 5 or 6 here and on line 46, Form 43.	7		00	

**E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 27.**

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify. ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify. ☐ Yes ☐ No
- If you answered YES to either question, complete lines 3 and 4.*
3. List each family member you are claiming:

Name of Family Member	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 66, Form 43. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 11.)
- |   |  |    |
|---|--|----|
| 4 |  | 00 |
|---|--|----|

**F. Recapture of Idaho Credits. See instructions, page 27**

1. Tax from recapture of investment tax credit. Attach Form 49R. ....	1		00
2. Tax from recapture of broadband equipment investment credit. Attach Form 68R. ....	2		00
3. Tax from recapture of incentive investment tax credit. Attach Form 69R. ....	3		00
4. Total recapture of Idaho credits. Add lines 1, 2, and 3. Enter on line 59 Form 43.	4		00